

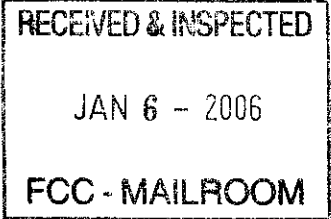


CGB-CC-0278

ABUNDANT LIFE OUTREACH MINISTRIES, INC.

January 5, 2005

Office of the Secretary
Federal Communications Commission
Attention: CGB Room 3-B431
445 12th Street SW
Washington, DC 20554



Petition for Exemption from Closed Captioning Requirements

Abundant Life Outreach Ministries is located at 1619 Middleton Street Cayce, SC 29033. It was founded in 1984. Its mission is to minister the word of Yahweh (God), conduct a regular worship service, to promote and encourage cooperation with other organizations ministering within the community, to spread the word of the gospel by ministering through television and seminars.

The title of the program is Abundant Life Outreach Ministries Religious Program. The program reaches several hundred people each Sunday teaching them how to live the Abundant Life. The broadcast helps the church achieve its mission by reaching the lives of those who would otherwise not be exposed to our ministry.

Each episode is thirty minutes long. It airs on the first, third, and fifth Sunday of each month. It is on WACH TV 57 and it is broadcasted at 7:00 am until 7:30 am. Karen Henry produces the program. Darwesh Gibson and Brad Gilmore are church volunteers who assist her in producing the program. The program reaches all viewers in the Columbia viewing audience.



ABUNDANT LIFE OUTREACH MINISTRIES, INC.

For the reasons set forth below, Abundant Life Outreach Ministries hereby request an undo burden exemption from the closed captioning rules for Abundant Life Outreach Ministries Religious Program pursuant to 79.1(f) of the commission's rules.

It costs approximately \$26,000 per year to produce the program. The yearly cost for each episode that airs is approximately \$25,000 per year. Being a non-profit organization it would put an additional hardship to pay increased cost for production of each episode with closed captioning.

We are a small church body on a limited budget and we would not be able to produce our program if we are required to pay additional monies.

We are a tax-exempt 501-(c)(3) organization. In the last three years our income has been reduced by more than 50 percent. Our main source of income for the church is member donations. The main expenditures incurred for the production of the program each week includes utilities, payroll for the church school employees, insurance, security system, Pastor's salary, production team salary, janitorial services for the church, electricity, telephone service, and host of other weekly and monthly expenditures. An increase in programming costs would result in a greater division of resources from our limited funds.

We are a non-profit religious institution endeavoring to reach the souls of all who want to be saved.



ABUNDANT LIFE OUTREACH MINISTRIES, INC.

We, the petitioner, believe that the local, non-news exemption to the closed captioning rules also applies to Abundant Life Outreach Ministries. As noted above the program is produced and distributed locally, and the sermons of Abundant Life Outreach Ministries are of primarily local public interest. The episodes are not news, they do not have repeat value, and the electronic newsroom technique is not available. Notwithstanding the applicability of the exemption, we have filed this petition in an abundance of caution and for the purpose of establishing certainty.

As shown by this Petition and its attachments, the Commission should grant a waiver of the closed captioning requirements in this case, because requiring closed Captioning would create an undue burden. The costs of closed captioning would be excessively high and would have a significant impact on the Petitioner's financial resources & operations. The Petitioner's type of operations and financial resources are different in kind and magnitude from a mainstream-programming provider. Because of the significant difficulty and expense of providing closed captions, a waiver under §79.1(f) is warranted. If more information is needed, please contact me at the address provided.

Respectfully Submitted,
Abundant Life Outreach Ministries

By:

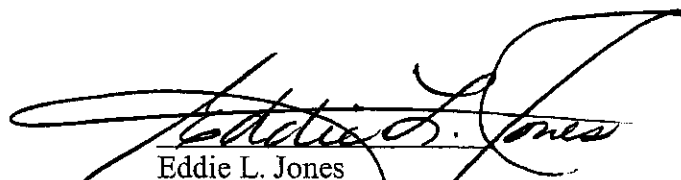

Judy G. Wicker

Church Liaison



ABUNDANT LIFE OUTREACH MINISTRIES, INC.

I, Eddie L. Jones, am Pastor of Abundant Life Outreach Ministries, and I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of Abundant Life Outreach Ministries in this matter, and, upon information and behalf, believe the statements regarding our organization and Abundant Life Outreach Ministries to be true and accurate.


Eddie L. Jones
Pastor

Date

Schedule of programming offered by this provider. ABUNDANT LIFE OUTREACH MINISTRIES .

Sundays of each month alternating 1st, 3rd, and each month where there is a 5th Sunday. Beginning January 8, 2006, our programming time will change to 7:00am-7:30am.

Attachment

**Internal Revenue Service
District Director****Department of the Treasury**

Date:

DEC 10 1985

Employer Identification Number:

~~2000000000~~

Accounting Period Ending:

December 31

Form 990 Required: ☐ Yes ☒ No

Person to Contact:

Brenda Wilcox/as

Contact Telephone Number:

(404) 331-4516

File Folder Number:

580065995

► Abundant Life Outreach Ministries
Incorporated
P.O. Box 210674
Columbia, SC 29246 29221

803-798-8933

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(2)(A)(i) & 509(a)(1).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

(over)

P. O. Box 1955, Atlanta, GA 30370

Letter 947(DO) (Rev. 10-83)

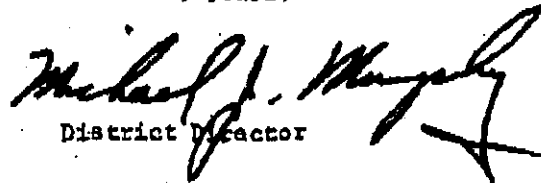
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


District Director



ABUNDANT LIFE OUTREACH MINISTRIES, INC.

3707 N Main Street
PoBox 3366
Columbia, SC 29230

National Tax Service

H F Slawson, Inc

January 4, 2006

Dear Sir or Madam:

The amounts spent on TV production and TV Time Are As follows.

TV Time 2004 \$22,350.00 TV Production 2004 (Karen Henry) \$9162.50

TV Time 2005 \$16,900.00 TV Production 2005 (Karen Henry) \$3,200.00

The amount for 2005 could change slightly because the 2005 accounts are still in the process of being reconciled.

Sincerely,

Richard Nodden
Accountant

Abundant Life Outreach Ministries
Expenses
January Through December 2004

School Income	
ABC Voucher	\$5,835.00
570 – Tuition for School	<u>\$60,361.08</u>
Total Income	\$66,196.08

Church Income	
515 - Building Fund	\$9,763.57
520 - Book & Tape Revenue	\$1,111.72
530 - Tithes & Offerings	\$212,706.08
535 - Loose Plate Offerings	\$2,587.58
540 - Special Offerings	\$376.00
545 – Sunday School	<u>\$6,290.15</u>
Total Income	\$232,835.10

Expense	
4000 – Auto Transportation	<u>\$284.18</u>
Total Expense	\$284.18

5500 - Insurance	
5503 - Personnel Insurance	\$302.29
5504 - Physical Insurance	<u>\$241.76</u>
Total Insurance	\$544.05

5568 - Training Teachers	\$454.00
5572 – Trips – School	<u>\$427.00</u>
	\$881.00

5569 - Books - School	\$988.90
5570 - School Supplies	\$1,314.06
5571 - Lease - School Equipment	\$1,680.13
5600 - School Lunch Expense	<u>\$1,081.00</u>
	\$5,064.09

6000 - Payroll Expenses	\$159,797.75
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7005 – Telephone Communications	\$2,215.11
9100 – Buildings & Grounds	\$2,739.63



ABUNDANT LIFE OUTREACH MINISTRIES, INC.

10:01 AM
11/08/05
Accrual Basis

Abundant Life Outreach Ministries
Profit & Loss
January through December 2004

	<u>Jan - Dec 04</u>
9900 - Miscellaneous	21,529.91
Total Expense	<u>431,210.09</u>
Net Income	<u>-122,407.60</u>